

Lewis **County Board of Equalization**
Board Clerk's Record of Hearing

Petition No: 2018-288

Taxpayer's Name: <u>William Pippin & Michelle Kassens</u>		
Mailing Address: <u>1329 Ham Hill Rd.</u>		
City: <u>Centralia</u>	State: <u>WA</u>	Zip Code: <u>98531</u>

Taxpayer's Parcel No: <u>003443005002</u>	
Hearing Was Held On: <u>December 5, 2019</u>	
Board Members Present: <u>Tom Crowson, Russ Wigley, Paulette Eaton, Dennis Blake</u>	

Decision of Board:	
Value Sustained: _____	
Value Changed From: <u>\$186,900.00</u>	To: <u>\$165,300.00</u>
Other: _____	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>10:00 a.m.</u>	Ended at (time): _____



Chairperson (or Authorized Designee)

2/20/2020

Date

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Order of the Lewis County

Board of Equalization

Property Owner: William E Pippin & Michelle D Kassens
Parcel Number(s): 003443005002
Assessment Year: 2018 Petition Number: 2018-288

Having considered the evidence presented by the parties in this appeal, the Board hereby:

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>41,800</u>
<input type="checkbox"/> Improvements	\$	<u>145,100</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>186,900</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>41,800</u>
<input type="checkbox"/> Improvements	\$	<u>123,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>165,300</u>

This decision is based on our finding that:

The Board overruled the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing and did provide evidence to prove a lower value.

The Board feels the quality should be fair and not average. The building has functional obsolescent and certain oddities were engineered into the building at the time of construction.

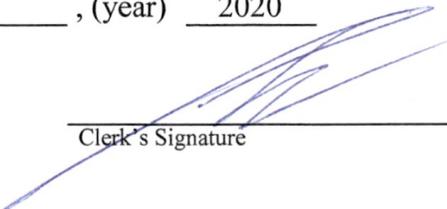
The Board concluded that the petitioner did provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 31st day of January, (year) 2020



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization

Board Clerk's Record of Hearing

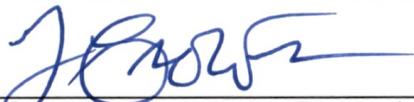
Petition No: 2018-287

Taxpayer's Name:	<u>Jamie Muir</u>				
Mailing Address:	<u>1503 N. Pearl St.</u>				
City:	<u>Centralia</u>	State:	<u>WA</u>	Zip Code:	<u>98531</u>

Taxpayer's Parcel No:	<u>021020003002</u>		
Hearing Was Held On:	<u>December 5, 2019</u>		
Board Members Present:	<u>Tom Crowson, Russ Wigley, Paulette Eaton, Dennis Blake</u>		

Decision of Board:
Value Sustained: <u>\$209,400.00</u>
Value Changed From: _____ To: _____
Other: <u>see individual record</u>

Recorded on Tape No:	<u>Digital Recording</u>		
Hearing Began at (time):	<u>10:30 a.m.</u>	Ended at (time):	_____



Chairperson (or Authorized Designee)

2/20/2020

Date

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Order of the Lewis County
Board of Equalization

Property Owner: Jamie Muir
Parcel Number(s): 021020003002
Assessment Year: 2018 Petition Number: 2018-287

Having considered the evidence presented by the parties in this appeal, the Board hereby:

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> 22,200 </u>
<input type="checkbox"/> Improvements	\$	<u> 187,200 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 209,400 </u>

<input type="checkbox"/> Land	\$	<u> 22,200 </u>
<input type="checkbox"/> Improvements	\$	<u> 187,200 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 209,400 </u>

This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was not present at the hearing and did not provide evidence to prove a lower value.

The petitioner provided an appraisal dated 3/03/2016. The Board felt that the market has changed since the time of appraisal and the petitioner did not provide information showing value as of 1/1/2018. In addition, the appraisal did not include a manufactured home that is on the property.

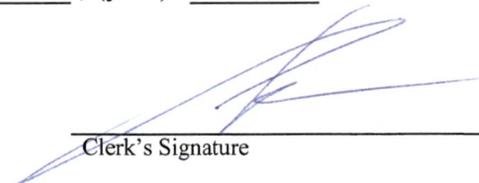
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 31st day of January , (year) 2020



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization

Board Clerk's Record of Hearing

Petition No: 2018-279 and 2018-280

Taxpayer's Name: Anthony Cowan

Mailing Address: 1003 Lake Street South Unit 102

City: Kirkland

State: WA

Zip Code: 98033

Taxpayer's Parcel No: 035288003015 and 035279004012

Hearing Was Held On: December 5, 2019

Board Members Present: Tom Crowson, Russ Wigley, Paulette Eaton, Dennis Blake

Decision of Board:

Value Sustained: _____

Value Changed From: _____ To: _____

Other: see individual record

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:30 p.m.

Ended at (time): _____



Chairperson (or Authorized Designee)

2/20/2020

Date

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Order of the Lewis County

Board of Equalization

Property Owner: Anthony Cowan

Parcel Number(s): 035288003015

Assessment Year: 2018

Petition Number: 2018-279

Having considered the evidence presented by the parties in this appeal, the Board hereby:

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>69,600</u>
<input type="checkbox"/> Improvements	\$	<u>852,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>922,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>69,600</u>
<input type="checkbox"/> Improvements	\$	<u>708,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>777,600</u>

This decision is based on our finding that:

The Board overruled the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing and provided evidence to prove a lower value.

The Board reduced the value for the following reasons.

- Not a river front or a view property
- Luxury home with limited comparable sales
- Property was on the market for five years before petitioner purchase this parcel with an additional parcel for \$817,500 on 9/7/18.

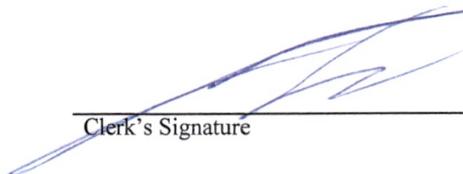
The Board concluded that the petitioner did provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 31st day of January, (year) 2020



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

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Order of the Lewis County
Board of Equalization

Property Owner: Anthony Cowan
Parcel Number(s): 035279004012
Assessment Year: 2018 Petition Number: 2018-280

Having considered the evidence presented by the parties in this appeal, the Board hereby:

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>39,900</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>39,900</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>39,900</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>39,900</u>

This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing but did not provide evidence to prove a lower value.

The Board noted that the petitioner did not receive the Assessor's documentation and did not provide documentation.

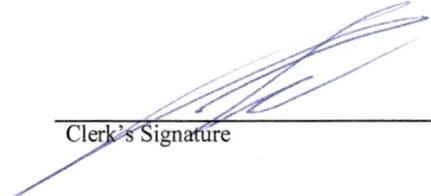
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 31st day of January, (year) 2020



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization

Board Clerk's Record of Hearing

Petition No: 2019-022, 2018,298,
2018-299, and 2019-
023

Taxpayer's Name: <u>William & Linda Mahitka</u>		
Mailing Address: <u>91 Godfrey Rd.</u>		
City: <u>Mossyrock</u>	State: <u>WA</u>	Zip Code: <u>98564</u>

Taxpayer's Parcel No: <u>008701107001 and 008701107004</u>
Hearing Was Held On: <u>December 5, 2019</u>
Board Members Present: <u>Tom Crowson, Russ Wigley, Paulette Eaton, Dennis Blake</u>

Decision of Board:
Value Sustained: _____
Value Changed From: _____ To: _____
Other: <u>see individual record</u>

Recorded on Tape No: <u>Digital Recording</u>
Hearing Began at (time): <u>2:00 p.m.</u> Ended at (time): _____


Chairperson (or Authorized Designee)

2/20/2020
Date

Order of the Lewis County

Board of Equalization

Property Owner: William & Linda Mahitka

Parcel Number(s): 008701107001

Assessment Year: 2018 Petition Number: 2018-298

Having considered the evidence presented by the parties in this appeal, the Board hereby:

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>35,000</u>
<input type="checkbox"/> Improvements	\$	<u>175,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>210,500</u>

<input type="checkbox"/> Land	\$	<u>35,000</u>
<input type="checkbox"/> Improvements	\$	<u>155,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>190,000</u>

This decision is based on our finding that:

The Board overruled the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing and did provide evidence to prove a lower value.

The Board feels that the reduced value is in line with the market at the time of purchase of the subject property. The petitioners purchased the subject property as well and an additional parcel for \$210,000 in May of 2018. The petitioners provided an appraisal dated May 10, 2018 showings an assessed value of \$195,000.

The Board concluded that the petitioner did provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 20th day of February, (year) 2020

J. Brown chair

[Signature]

Chairperson (or Authorized Designee) Signature

Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County
Board of Equalization

Property Owner: William & Linda Mahitka
Parcel Number(s): 008701107004
Assessment Year: 2018 Petition Number: 2018-299

Having considered the evidence presented by the parties in this appeal, the Board hereby:

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>35,000</u>
<input type="checkbox"/> Improvements	\$	<u>4,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>40,000</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>25,000</u>
<input type="checkbox"/> Improvements	\$	<u>4,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>29,500</u>

This decision is based on our finding that:

The Board overruled the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing and did provide evidence to prove a lower value.

The Board took into consideration the purchase price of the subject property as well as the impact of culverts and access water through the property.

The Board concluded that the petitioner did provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 31st day of January, (year) 2020



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County

Board of Equalization

Property Owner: William & Linda Mahitka
Parcel Number(s): 008701107001
Assessment Year: 2019 Petition Number: 2019-022

Having considered the evidence presented by the parties in this appeal, the Board hereby:

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>39,200</u>
<input type="checkbox"/> Improvements	\$	<u>188,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>228,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>39,200</u>
<input type="checkbox"/> Improvements	\$	<u>167,400</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>206,600</u>

This decision is based on our finding that:

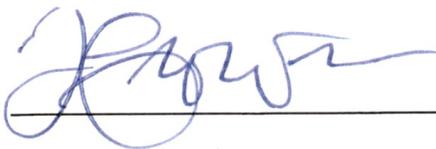
The Board overruled the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing and did provide evidence to prove a lower value.

The board reduced the value of this parcel for the 2018 assessment year. The Board then used the trending information from the Assessor's office to make a determination for the 2019 assessment year. The board fills that the lowered value is in line with the home appraisal done at time of purchase on 5/10/2018.

The Board concluded that the petitioner did provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 20th day of February, (year) 2020





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Chairperson (or Authorized Designee) Signature

Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County
Board of Equalization

Property Owner: William & Linda Mahitka
Parcel Number(s): 008701107004
Assessment Year: 2019 Petition Number: 2019-023

Having considered the evidence presented by the parties in this appeal, the Board hereby:

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>39,200</u>
<input type="checkbox"/> Improvements	\$	<u>4,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>44,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>28,000</u>
<input type="checkbox"/> Improvements	\$	<u>4,860</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>32,860</u>

This decision is based on our finding that:

The Board overruled the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing and did provide evidence to prove a lower value.

The board reduced the value of this parcel for the 2018 assessment year. The Board then used the trending information from the Assessor's office to make a determination for the 2019 assessment year. The board finds that the lowered value is in line with the property appraisal done at time of purchase on 5/10/2018.

The Board concluded that the petitioner did provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 31st day of January, (year) 2020





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Chairperson (or Authorized Designee) Signature

Clerk's Signature

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County Board of Equalization

Board Clerk's Record of Hearing

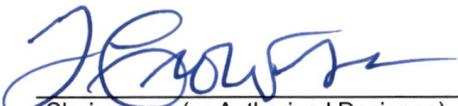
Petition No: 2018-212, 2019-143,
2019-144

Taxpayer's Name: <u>William and Judy Baskett</u>		
Mailing Address: <u>400 Hart Rd.</u>		
City: <u>Winlock</u>	State: <u>WA</u>	Zip Code: <u>98596</u>

Taxpayer's Parcel No: <u>015331002000, 015331000000</u>		
Hearing Was Held On: <u>December 5, 2019</u>		
Board Members Present: <u>Tom Crowson, Russ Wigley, Paulette Eaton, Dennis Blake</u>		

Decision of Board:
Value Sustained: _____
Value Changed From: _____ To: _____
Other: <u>see individual record</u>

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>2:30 p.m.</u>	Ended at (time): _____



Chairperson (or Authorized Designee)

2/29/2020

Date

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Order of the Lewis County
Board of Equalization

Property Owner: William & Judy Baskett
Parcel Number(s): 015331002000
Assessment Year: 2018 Petition Number: 2018-212

Having considered the evidence presented by the parties in this appeal, the Board hereby:

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>17,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>17,000</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>17,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>17,000</u>

This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing but did not provide evidence to prove a lower value.

Mrs. Baskett is going to work with the Assessor and get documentation to the Assessor's office regarding flooding issues, pipeline, and issues on buildability.

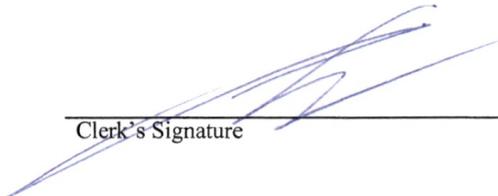
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 31st day of January, (year) 2020



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at <https://bta.wa.gov/index.php/appeals/> within thirty days of the date of mailing of this order. The Notice of Appeal form is available from either your county assessor or the State Board. Contact the Board of Tax Appeals by phone at 1-866-788-5446.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County
Board of Equalization

Property Owner: William & Judy Baskett
Parcel Number(s): 015331000000
Assessment Year: 2019 Petition Number: 2019-143

Having considered the evidence presented by the parties in this appeal, the Board hereby:

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>48,200</u>
<input type="checkbox"/> Improvements	\$	<u>115,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>163,200</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>18,500</u>
<input type="checkbox"/> Improvements	\$	<u>80,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>98,500</u>

This decision is based on our finding that:

The Board overruled the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing and did provide evidence to prove a lower value.

During the 2018 assessment year the Assessor signed an agreement with the taxpayer and reduced the Assessed value of the subject property to \$98,500. The subject property was valued via trending for the 2019 assessment year. The 2019 assessment year trended values increase 14% for land and 7% improvements. The subject property value increased by 40% and the Board is unclear how the Assessor come to that value. Due to the discrepancies, the board moved to reduce the value back to the 2018 assessment value.

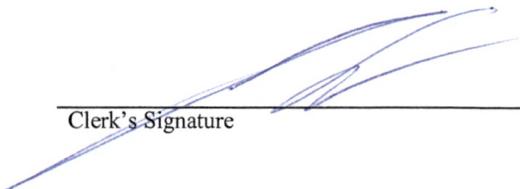
The Board concluded that the petitioner did provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 31st day of January, (year) 2020



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Order of the Lewis County
Board of Equalization

Property Owner: William & Judy Baskett
Parcel Number(s): 015331002000
Assessment Year: 2019 Petition Number: 2019-144

Having considered the evidence presented by the parties in this appeal, the Board hereby:

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>35,700</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>35,700</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>35,700</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>35,700</u>

This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing but did not provide evidence to prove a lower value.

Mrs. Baskett is going to work with the Assessor and get documentation to the Assessor's office regarding flooding issues, pipeline, and issues on buildability.

The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 31st day of January, (year) 2020


Chairperson (or Authorized Designee) Signature


Clerk's Signature

SHIPPED FEB 07 2020

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